

EXHIBIT A

July 2012 Fee Detail

Matter 18

Section 199 Tax Study

Professional	Date	Description	Time	Rate	Amount
Benton, Kevin	7/2/2012	Participated in a client call with Lisa Paider, Senior Tax Manager at WR Grace, to obtain additional information related to the trial balance and other financial data, which was required for the DPAD (Section 199) Study. (.8)	0.8	\$325.00	\$260.00
Abraham, Mathew	7/2/2012	Analysis of section 199 trial balance (.4); call with client (Paider) to discuss org chart (.6)	1	\$400.00	\$400.00
George, Stephan M	7/2/2012	Drafted budget for section 199 project (.7)	0.7	\$265.00	\$185.50
Vorrath, David Allen	7/2/2012	Email correspondence with the IRS team, Libow and Paider to set up meeting to discuss our project to assist WR Grace with the Sec. 199 deduction for their tax return (0.1)	0.1	\$600.00	\$60.00
Abraham, Mathew	7/3/2012	Reviewing client provide trial balance for section 199 calculation (.6)	0.6	\$400.00	\$240.00
Lynes, Daniel A.	7/3/2012	Working with Kevin Benton (Grant Thornton senior associate), to model out in excel the initial information WR Grace sent Grant Thornton to calculate their domestic manufacturing deduction (4.4 hours); Phone call with Mat Abraham (Grant Thornton) to discuss the findings of what Kevin Benton and I determined from the client provided information (1 hour); Call with Lisa Paider of WR Grace Tax Department to let her know the information received was not adequate to use in our calculations. (.6 hours)	6	\$400.00	\$2,400.00
Lynes, Daniel A.	7/5/2012	Internal Grant Thornton planning meeting with Rob Levin of Grant Thornton to discuss an agenda and action items for the meeting at WR Grace the next week (1.0 hours); Review of reasons why the IRS had proposed audit adjustments to WR Grace's domestic manufacturing deduction for the tax years under audit. (1.0 hours)	2	\$400.00	\$800.00
Levin, Rob	7/5/2012	Initial IRC Section 41 discussion with Lisa Paider, WR Grace Tax Manager, related to the 2008 and 2009 research and development tax credits claimed by the Company. Discussions specifically related to the methodology employed by the Company and the economic nexus between the amounts claimed and the activities performed (2 hours). Additional time spent with Giselle Hurwitz to understand the relationship between the R&D cost centers and the SAP system/information used to calculate the credits. Specifically, time spent reviewing detail of cost element 7114 "Salaries - non DMC" (2 hours).	4	\$550.00	\$2,200.00

Professional	Date	Description	Time	Rate	Amount
Benton, Kevin	7/6/2012	Participated in an internal call with Lynes (.2 hours) to discuss the optimal approach and design for setting up the initial DPAD (Section 199) calculation file. Also, reviewed the client provided trial balance and other financial data to establish the DPAD calculation file (2.8 hours).	3	\$325.00	\$975.00
Abraham, Mathew	7/6/2012	Review of updated source data provided by client (Hurwitz) (.6); and discussion with internal team (Levin & Lynes) (.4)	1	\$400.00	\$400.00
Benton, Kevin	7/8/2012	Reviewed the initial DPAD (Section 199) calculation, and performed required updates before providing the calculation for Manager review. (.2)	0.2	\$325.00	\$65.00
Abraham, Mathew	7/9/2012	Participated in meeting with client (Paider, Hurwitz, Edourad) to discuss section 199 calculation (4.0)	4	\$400.00	\$1,600.00
Vorrath, David Allen	7/9/2012	Discuss project strategy with Levin, Lynes and Abraham (.7); update Libow via phone (.3)	1	\$600.00	\$600.00
Lynes, Daniel A.	7/9/2012	Meeting with client, internal meetings with Rob and Mat Internal Revenue Code ("IRC") Section 199 Kick-off meeting with Lisa Paider and Giselle Hurwitz of WR Grace tax department to discuss the nature of the Company, why it would qualify for the domestic manufacturing tax deduction, and planning for the project (4.0 hours); Internal Planning meeting with Mat Abraham and Rob Levin of Grant Thornton to discuss how to go about completing the project as well as developing a time frame and initial plan (4.0 hours).	8	\$400.00	\$3,200.00
Levin, Rob	7/9/2012	Internal Revenue Code Section 199 Kick-off meeting with/at WR Grace employees Lisa Paider and Giselle Hurwitz to discuss the 2007, 2009, & 2011 Domestic Manufacturing Deduction Study. Discussions revolved around each of the Company's divisions - Davison and Construction - and the overall operations of each. Further discussions revolved around how IRC Section 199 would apply to each division and the type of information needed to substantiate the manufacturing operations of the Company. (3 hours). Internal Planning meeting with Mat Abraham and Dan Lynes of Grant Thornton to discuss project methodology, timeline, and next steps (2.4 hours). Additional time spent reviewing 2007 and 2009 calculations and IRS IDR requests (.6 hours).	6	\$550.00	\$3,300.00
Lynes, Daniel A.	7/10/2012	Review of new domestic manufacturing deduction information provided by client (2.0 hours); Phone call with Lisa Paider (WR Grace tax department) to discuss the information provided (1.0 hours); Internal review meeting with Rob Levin (Grant Thornton - Managing Director) to discuss the findings from our initial information review (1.0 hours).	4	\$400.00	\$1,600.00

Professional	Date	Description	Time	Rate	Amount
Abraham, Mathew	7/11/2012	Analyzing trial balance (1.0); review of supporting schedules for section 199 calculation (1.0)	2	\$400.00	\$800.00
Wetcher, Andrew D	7/11/2012	WR Grace - Sec 199 - meeting with Dan and Mat (1.4 hours); started on workbook setup for 2011 199 calculation (1.6 hours)	3	\$350.00	\$1,050.00
Lynes, Daniel A.	7/11/2012	Working Session with Mat Abraham and Andrew Wetcher of Grant Thornton to develop an excel costing model to calculate the domestic manufacturing deduction for the 2011 tax year (3.2 hours); Phone call with Rob Levin to discuss the status of the project and get his approval for our methodology for calculating the tax deduction (1.8 hours).	5	\$400.00	\$2,000.00
Abraham, Mathew	7/12/2012	Prepare section 199 workbook (.6); determine section 861 allocation methodology (.4)	1	\$400.00	\$400.00
Wetcher, Andrew D	7/12/2012	WR Grace - Sec 199 - continued preparing the 2011 Sec. 199 workbook (3 hours)	3	\$350.00	\$1,050.00
Lynes, Daniel A.	7/12/2012	Review and modifications of the initial draft 2011 tax deduction calculation prepared by Andrew Wetcher of Grant Thornton (3.8 hours); Email to Mat Abraham of Grant to update him as to the status of the calculation (0.2 hours); Phone call with Lisa Paider of WR Grace tax department to discuss additional information needed (1.2 hours); follow-up conversation with Rob Levin of Grant Thornton to update him on the progress of our work (0.8 hours).	6	\$400.00	\$2,400.00
Schwarz, Melbert E	7/12/2012	Allocation of R&E costs with Levin (.4)	0.4	\$700.00	\$280.00
Wetcher, Andrew D	7/13/2012	WR Grace - Sec 199 - updates to 2011 workbook setup for changes from reviewer (.6 hours)	0.6	\$350.00	\$210.00
Vorrath, David Allen	7/13/2012	Discuss status of project with Libow, and address team concerns regarding receiving required information on a timely basis from Grace (.6)	0.6	\$600.00	\$360.00
Abraham, Mathew	7/16/2012	Compute section 861 allocations (2.0); determine the section 199 benefit using client source data (1.0)	3	\$400.00	\$1,200.00
Wetcher, Andrew D	7/16/2012	WR Grace - Sec. 199 - Prepared outline of WR Grace business overview to help determine lines of business (2 hours); call with managers - Mat & Dan (.4 hours); 2011 workbook updates per discussion with managers (1.6 hours)	4	\$350.00	\$1,400.00
Abraham, Mathew	7/17/2012	Analysis of gross sales provided by client (1.0); call with client (Paider & Hurwitz) (1.0)	2	\$400.00	\$800.00
Lynes, Daniel A.	7/17/2012	Call with Lisa Paider, Giselle Hurwitz, and Karen Edouard of WR Grace tax department; and Rob Levin, Dave Vorrath, and Mat Abraham of Grant, to discuss the status of the project as well as next steps (0.8 hours); Additional modifications to the 2011 tax deduction calculation (2.2 hours)	3	\$400.00	\$1,200.00

Professional	Date	Description	Time	Rate	Amount
Vorrath, David Allen	7/17/2012	Finalize affidavit for bankruptcy court filing (.6)	0.6	\$600.00	\$360.00
Brown, Joseph	7/17/2012	Call with the client (Falon) regarding section 199 IRS exam (2.0); review of affidavit for court filing (.7); internal meeting with team members (Levin & Abraham) (1.3)	4	\$600.00	\$2,400.00
Abraham, Mathew	7/18/2012	Analyzing data and supporting schedules (2.0); modeling workbook for section 199 calculation (1.0)	3	\$400.00	\$1,200.00
Vorrath, David Allen	7/18/2012	Work on getting affidavit finalized (.6); review update from team on status of project (.4)	1	\$600.00	\$600.00
Lynes, Daniel A.	7/18/2012	Work on the 2011 tax deduction calculation by developing new methodologies and formulations in excel for the IRS to more easily follow (3.4 hours); Internal Planning Meeting with Rob Levin and Mat Abraham to discuss the status of the project and what additional information we needed to request (1.4 hours); Email request to Lisa Paider of WR Grace for additional information related to domestic assets (0.3 hours); Research on the proper allocation method for interest expense, charitable contribution expense, and pension expense for the domestic manufacturing deduction (2.9 hours).	8	\$400.00	\$3,200.00
Levin, Rob	7/18/2012	IRC Section 199 meeting with WR Grace employees Lisa Paider, Giselle Hurwitz, and Jodi Leonarczyk related to the Internal Revenue Service exam of the original filing 2007 and 2009 Section 199 deductions. Discussions related to the data used to calculate the deductions, the overall calculations and the IRC 861 methodologies employed (2 hours). Grant Thornton 2007, 2009, and 2011 planning meeting with Dan Lynes and Mathew Abraham to discuss the 2011 calculation. Discussions related to using 2011 as the model for 2007 and 2009 and the type of information required and the proper allocation methodology under IRC Section 861 related to interest expense, charitable contribution expense, and pension expense for IRC Section 199 deduction (2 hours).	4	\$550.00	\$2,200.00
Vorrath, David Allen	7/19/2012	Finalize affidavit for bankruptcy court filing (.4)	0.4	\$600.00	\$240.00
Abraham, Mathew	7/19/2012	Review of section 199 data and associated product types that would be included as part of the calculation (1.0)	1	\$400.00	\$400.00
Wetcher, Andrew D	7/19/2012	WR Grace - Sec 199 - Business overview Index preparation (4.0)	4	\$350.00	\$1,400.00
Lynes, Daniel A.	7/20/2012	Project Status update call with Lisa Paider of WR Grace Tax Department (1.0 hours).	1	\$400.00	\$400.00

Professional	Date	Description	Time	Rate	Amount
Vorrath, David Allen	7/20/2012	Participate in conference call with client, Lisa Paider, to discuss information gathering for engagement, including product information needed to prove that products meet safe harbor manufacturing test (1.0)	1	\$600.00	\$600.00
Wetcher, Andrew D	7/20/2012	WR Grace - Sec 199 - call with client and Mat Abraham (1 hour); workbook setup for #32 Davision and #1 conn (1.6 hours)	2.6	\$350.00	\$910.00
Abraham, Mathew	7/20/2012	Analyze trial balance (1.0); internal call with Levin (.3); review of profit & loss statement (.7)	2	\$400.00	\$800.00
Lynes, Daniel A.	7/24/2012	Call with Jodi Leonarczyk (WR Grace Transfer Pricing employee) to discuss information we needed for the gross margin break out on U.S. made goods (1.4 hours). Additional tax deduction calculation research related to expense allocation methodologies (2.0 hours); Phone call with Rob Levin and Mat Abraham of Grant Thornton to discuss the findings of the research (1.6 hours).	5	\$400.00	\$2,000.00
Levin, Rob	7/24/2012	Call with WR Grace Transfer Pricing Manager, Jodi Leonarczyk, to discuss IRC Section 199 20% direct labor exception and to understand information provided by Ms. Leonarczyk related to the gross margin break out by product line for good manufactured in the U.S. vs. Canada (1.3 hours). Additional phone call with Lisa Paider, WR Grace Tax manager, to discuss the information provided from the BW system and SAP. Discussions included the U.S. produced product at Davison and Construction (.7 hours).	2	\$550.00	\$1,100.00
Wetcher, Andrew D	7/24/2012	WR Grace - Sec 199 - M-1 workpaper formatting to include adjustments into calculation (1.4 hours); meeting with Dan on required changes to workbook (1 hour)	2.4	\$350.00	\$840.00
Lynes, Daniel A.	7/25/2012	Update call with Andrew Wetcher (Grant Thornton Senior Associate) on his status with the calculation preparation (0.6 hours); Instructing Andrew on how to proceed with the calculation of the tax deduction (0.4 hours).	1	\$400.00	\$400.00
Vorrath, David Allen	7/25/2012	Discuss various issues regarding the client personnel changes and engagement approach with Lynes and Margulies (.4)	0.4	\$600.00	\$240.00
Abraham, Mathew	7/25/2012	Analyzing section 199 supporting schedules (.4); internal emails (Brown & Levin) (.6)	1	\$400.00	\$400.00
Wetcher, Andrew D	7/25/2012	WR Grace - Sec 199 - workpapers updates per review notes (1.2 hours)	1.2	\$350.00	\$420.00
Vorrath, David Allen	7/26/2012	Provide thoughts to Falon on how she can assist in keeping project moving, in light of Paider's resignation (.6)	0.6	\$600.00	\$360.00
Abraham, Mathew	7/26/2012	Analysis of supporting documents for section 199 calculation to quantify benefit (1.4)	1.4	\$400.00	\$560.00

Professional	Date	Description	Time	Rate	Amount
Lynes, Daniel A.	7/30/2012	Domestic income vs. foreign sourced income meeting at client site with Jodi Leonarczyk (WR Grace Transfer Pricing employee) and Rob Levin and Mat Abraham of Grant Thornton, to gather more detailed information from Grace's systems to determine income from products produced on U.S. soil (4.0 hours).	4	\$400.00	\$1,600.00
Lynes, Daniel A.	7/30/2012	Expense Allocation meeting with Lisa Paider of WR Grace to determine which methods the Company uses to allocate various costs for their foreign tax credit, in which Grant would use to allocate similar costs for purposes of the Domestic Manufacturing Deduction (1.8 hours); Email to Dave Vorrath (Grant Partner) to update him on the status of the project and get his input (0.2 hours).	2	\$400.00	\$800.00
Vorrath, David Allen	7/30/2012	Meeting at client's office to discuss project strategy and progress with GT team and Falon (2.0)	2	\$600.00	\$1,200.00
Brown, Joseph	7/30/2012	Discussions with client (Falon) (2.0); internal meeting with team Levin (1.0)	3	\$600.00	\$1,800.00
Abraham, Mathew	7/30/2012	Analysis of supporting documents for section 199 calculation to quantify benefit (2.0)	2	\$400.00	\$800.00
Wetcher, Andrew D	7/30/2012	WR Grace - Sec 199 - workbook updates per review notes (.8 hours)	0.8	\$350.00	\$280.00
Abraham, Mathew	7/31/2012	Analysis of supporting documents for section 199 calculation to quantify benefit (2.0)	2	\$400.00	\$800.00
Total			139.4		\$59,745.50

Matter 18**R&D Tax Credit Study**

Professional	Date	Description	Time	Rate	Amount
George, Stephan M	7/2/2012	Preparing a budget for the R&D project (.7)	0.7	\$265.00	\$185.50
Vorrath, David Allen	7/3/2012	Set up IRS meeting to discuss R&D documentation requirements (.6)	0.6	\$600.00	\$360.00
Levin, Rob	7/5/2012	R&D tax planning (4.0)	4	\$550.00	\$2,200.00
Brown, Joseph	7/9/2012	Internal meeting with Levin (1.0); external call with client contact Falon (1.0)	2	\$600.00	\$1,200.00
Vorrath, David Allen	7/10/2012	Meetings at WR Grace with client (Libow, Paider and Hurwitz) and the IRS team to discuss R&D study process and documentation (2.2); discuss Power of Attorney requirements with the IRS (.2); negotiation Statement of Work and Engagement letter terms with Libow (.6)	3	\$600.00	\$1,800.00
Lynes, Daniel A.	7/10/2012	Initial Planning Meeting with the IRS (Shawn Deutschman, Mark Kaepfel, and Richard Otter) to discuss the methodology for determining WR Grace's R&D Tax credits (1.4 hours); Working with Rob Levin (Grant Thornton- Managing Director) to determine the most efficient and proper way to accomplish the R&D tax credit project (2.6 hours). Time spent with Lisa Paider and Giselle Hurwitz discussing the meeting with the IRS. Discussions included meeting goals, project expectations, Grant Thornton's review of available information, and overall project expectations (2.2 hours). Initial IRC	4	\$400.00	\$1,600.00
Levin, Rob	7/10/2012	Section 41 IRS Meeting with IRS agents Shawn Deutschman, Mark Kaepfel, and Richard Otter. WR Grace employees included Lisa Paider and Giselle Hurwitz. Grant Thornton employees included Rob Levin, Dan Lynes, and Joseph Brown. Meeting agenda included discussions related to the expectations of the IRS, timing of the project, scope of the project, and IRS involvement. (2.8 hours).	5	\$550.00	\$2,750.00
Vorrath, David Allen	7/12/2012	Work on getting affidavit for bankruptcy court completed (.4)	0.4	\$600.00	\$240.00
Vorrath, David Allen	7/16/2012	Finalize documentation for bankruptcy court submission (.6)	0.6	\$600.00	\$360.00

Professional	Date	Description	Time	Rate	Amount
Levin, Rob	7/16/2012	IRC Section 41 review of prior year studies including contemporaneous documentation (emails, tax returns, etc.). Information obtained used to begin preparation of information request for the 2007, 2009, and 2011 R&D tax credit study (2 hours). Additional time spent understanding the relationship of the Company's joint venture, Advanced Refining Technologies ("ART"), to determine inclusion in the WR Grace study and the application of the controlled group rules under IRC Section 1563. Time was also spent determining whether ART's employees would be considered 3rd party contractor vs. internal labor for the WR Grace IRC Section 41 controlled group calculation (2 hours).	4	\$550.00	\$2,200.00
Brown, Joseph	7/16/2012	Review of IRS notice (1.2); internal meeting with Levin (1.8); call with the client Falon (1.0)	4	\$600.00	\$2,400.00
Vorrath, David Allen	7/17/2012	Finalizing affidavit for bankruptcy court filing (.4)	0.4	\$600.00	\$240.00
Margulies, Mark A.	7/17/2012	Planning meeting with GT team to discuss execution of agreement with Grace; 1 hour; Conference call with Grace attorney (Higgins) to discuss Court proceedings for Execution/approval of GT services; 1 hour	2	\$600.00	\$1,200.00
Vorrath, David Allen	7/18/2012	Work on getting affidavit finalized; conference call with Roger Higgins and Libow to discuss approval as a service provider and billing process under bankruptcy rules (1.0)	1	\$600.00	\$600.00
Stargel, Andrew L	7/18/2012	Researched W.R. Grace for background information into ART project focusing on corporate structure. (3.0)	3	\$245.00	\$735.00
Vorrath, David Allen	7/19/2012	Communicate with team regarding bankruptcy billing procedures (.3)	0.3	\$600.00	\$180.00
Lynes, Daniel A.	7/19/2012	Preparation of information request for info needed from client to calculate their R&D tax credit for the 2007-2011 tax years (1.0 hours)	1	\$400.00	\$400.00
Abraham, Mathew	7/19/2012	Reviewing information request (.4)	0.4	\$400.00	\$160.00
Vorrath, David Allen	7/22/2012	Review Roger Higgin's Retention Application; emails to Mark & Russ (.6)	0.6	\$600.00	\$360.00
Lynes, Daniel A.	7/25/2012	Review and modifications of information request with Rob Levin of Grant Thornton, to be sent to client in respect to the R&D tax credit calculation (1.0 hours).	1	\$400.00	\$400.00
Lynes, Daniel A.	7/26/2012	Review of the 2008 R&D tax credit calculation filed by WR Grace (1.3 hours); Discussion of this credit with Rob Levin (Grant Managing Director) (0.7 hours).	2	\$400.00	\$800.00

<u>Professional</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
Levin, Rob	7/26/2012	Review of the WR Grace R&D tax credit information request and discussions with Lisa Paider related to each item request. Additional time spent developing a timeline with WR Grace and expectations. (1 hour).	1	\$550.00	\$550.00
Margulies, Mark A.	7/26/2012	Conference call with Grace (Higgins) counsel regarding billing and Firm relationships; 1 hour	1	\$600.00	\$600.00
Abraham, Mathew	7/27/2012	Gathering information for R&D study (2.0)	2	\$400.00	\$800.00
Margulies, Mark A.	7/27/2012	Conference call with Grace attorney (Higgins) about structure of monthly billings relative to the R&D tax credit work; 1 hour	1	\$600.00	\$600.00
Vorrath, David Allen	7/30/2012	Meeting at client's office to discuss project strategy and progress with GT team and Elyse (1.0)	1	\$600.00	\$600.00
Brown, Joseph	7/30/2012	Meeting with the client to discuss strategy and progress with the Grant Thornton team (3.0)	3	\$600.00	\$1,800.00
Stargel, Andrew L	7/30/2012	Wrote up process of experimentation for two Memos. Reviewed for formatting (3.0)	3	\$245.00	\$735.00
Lynes, Daniel A.	7/31/2012	Call with John Creighton (WR Grace R&D director) to determine the various individuals around the Company who we would need to meet with to gather information and costing elements for the R&D tax credit calculation (1.2 hours). R&D Tax Credit update meeting with Lisa Paider of WR Grace tax department to update her on our status of the project as well as next-steps (0.8 hours).	2	\$400.00	\$800.00
Stargel, Andrew L	7/31/2012	Began Hydrotreating Memo. Met with Catie for debrief. Began deliverable (4.0)	4	\$245.00	\$980.00
Total			58.0		\$27,835.50